IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

MONDAY, THE 27TH NOVEMBER 2006 / 6TH AGRAHAYANA 1928

ITA.No. 191 of 2002()

AGAINST THE ORDER DATED 31/12/2001 IN
ITA.10/2000 of I.T.A.TRIBUNAL,COCHIN BENCH
.....

APPELLANT/RESPONDENT:

THE COMMISSIONER OF INCOME TAX,
TRICHUR.

BY ADV. SRI.P.K.R.MENON(SR.),SR.COUNSEL FOR IT
SRI.GEORGE K. GEORGE, SC FOR IT

RESPONDENTS: RESPONDENT/APPELLANT:

SHRI. U. PURUSHOTHAMAN,
MADAMBATH HOUSE,
CHEROOR, DISTRICT-TRICHUR.

BY ADV. SRI.V.M.KURIAN
SRI.A.V.THOMAS
SRI.MATHEW B. KURIAN
SRI.K.T.THOMAS

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ALONG WITH ITA NOS.119/2002 & 151/2001 ON 27/11/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR & K.M.JOSEPH, JJ.

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I.T.A. No.191 & 119 of 2002 & 151/2001

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Dated this the 27th day of November, 2006.

JUDGMENT

Ramachandran Nair, J.

Standing Counsel for Income Tax Department submitted that in these cases tax effect is less than Rs.2 lakhs and the cases do not fall within the exceptions covered by Circular F.No.279/126/98-ITJ dated 27.3.2000 issued by the Central Board of Direct Taxes(referred to in the decision in COMMISSIONER OF INCOME TAX V. CAMCO COLOUR CO. (2002) 254 ITR 565)and therefore, Department seeks permission to withdraw the appeals. Accordingly these appeals are dismissed as withdrawn.

C.N.RAMACHANDRAN NAIR
Judge

K.M.JOSEPH
Judge

pms

C.N.RAMACHANDRAN NAIR &
K.M.JOSEH, JJ.

T.R.C. No. of 200

JUDGMENT

Dated